

# NOAA FINANCIAL STATEMENT

## Draft FY 2008 Due Date Calendar

(Based on June 2008 DOC OFM Due Date Calendar)

Month of July closed for transactions in CBS	JULY 31, 2008
Month of August closed for transactions in CBS	AUGUST 29, 2008
<b>FOURTH QUARTER REPORTING REQUIREMENTS</b>	
All line offices notify Financial Statements Branch (Germantown Finance Office) of scheduled PP&E and inventory counts.	When Known
NOAA Line Offices and select Staff Offices submit to Financial Statements Branch (Germantown Finance Office) <i>Reports of Property Constructed</i> , Form 37-6, for all real and personal property construction work in progress items completed through August 31, 2008. For CWIP items estimated to be completed from September 1, 2008, through September 12, 2008, 37-6 forms clearly labeled "estimate" are due. Each form 37-6 cost line-item should contain valid CBS Organization Codes, Project Codes, Task Codes, and original fiscal year as stated on the CBS CA500D report. The Project/Task Codes on the Form 37-6 must be active in CBS at the time the Form 37-6 is submitted.	SEPTEMBER 3, 2008
NOAA Line Offices and select Staff Offices submit to Financial Statements Branch (Germantown Finance Office) reconciliations of all CWIP costs to the CBS CA500D report as of August 31, 2008, including additions and deletions from October 1, 2007, through August 31, 2008. Include any necessary adjustments and differences to the August 31, 2008, balances. All adjustments and differences must be properly identified and explained in detail.	SEPTEMBER 8, 2008
NOAA Line Offices and select Staff offices submit to Financial Statements Branch (Germantown Finance Office) information requested in the year-end financial statement information requirements schedule ("year-end data call") for items with a September 12, 2008 cut-off date.	SEPTEMBER 16, 2008
FY 2008 closed for transactions in CBS. (After this date Financial Reporting Division will prepare on-top adjusting entries to the financial statements to record/correct material transactions only.)	SEPTEMBER 23, 2008
NOAA Line Offices and select Staff Offices submit to Financial Statements Branch (Germantown Finance Office) reconciliations of all CWIP costs to the CBS CA500D report as of September 12, 2008, including additions and deletions from October 1, 2007, through September 12, 2008. Include any necessary adjustments and differences to the September 12, 2008, balances. All adjustments and differences must be properly identified and explained in detail.	SEPTEMBER 24, 2008
Final year-end data reports available from CBS.	SEPTEMBER 25, 2008
Due in from NOAA Line Offices, manual adjustments to correct any over obligation at the fund or Category B level.	SEPTEMBER 26, 2008
All program offices canvass for all unasserted claims through September 30, 2008.	OCTOBER 1, 2008
NOAA Line Offices and select Staff offices submit to Financial Statements Branch (Germantown Finance Office) information requested in the year-end financial statement information requirements schedule ("year-end data call") for items with a September 30, 2008 cut-off date (Includes RSSI).	OCTOBER 2, 2008
NOAA Line Offices and select Staff Offices submit to Financial Statements Branch (Germantown Finance Office) reconciliations of all CWIP costs to the CBS CA500D report as of September 30, 2008, including additions and deletions from September 13, 2008, through September 30, 2008. Include any necessary adjustments and differences to the September 30, 2008, balances. All adjustments and differences must be properly identified and explained in detail.	OCTOBER 2, 2008
Preliminary Intra-Commerce TDR & TSR due to DOC partner bureaus.	OCTOBER 5, 2008

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Reconciled Intra-Commerce TDR and TSR due to DOC partner bureaus.	OCTOBER 7, 2008
Unasserted claims through September 30, 2008 for the Department's materiality threshold due to DOC OFM.	OCTOBER 9, 2008
Trial balance data, financial statement & footnote data, RSI, RSSI, erroneous payments data, and FACTS I closing package data due to DOC OFM.	OCTOBER 9, 2008
Intra-governmental TDR and Intragovernmental Checklist Part I due to DOC OFM. Intra-Commerce Checklist Part I due to DOC OFM.	OCTOBER 10, 2008
Fiduciary confirmation data due in Intragovernmental Fiduciary Transaction Confirmation System for investments and borrowings with Bureau of the Public Debt.	OCTOBER 14, 2008
Explanations for significant financial statement and footnote fluctuations due to DOC OFM.	OCTOBER 15, 2008
Review Checklist Part I signed by NOAA and BIS CFO due to DOC OFM.	OCTOBER 16, 2008
NOAA year-end FACTS II reports due to Treasury – window closes	OCTOBER 20, 2008
TROR, TROR Certification, Verification, and Reconciliation due to DOC OFM.	OCTOBER 21, 2008
Hyperion SF-133 data, explanations of SF-133 versus statement of budgetary resources differences, and copies of all FACTS II SF-133's due to DOC OFM.	OCTOBER 24, 2008
Audit adjusted reconciled Intra-Commerce TDR and TSR due to DOC partner bureaus. Intra-Commerce Checklist Part II due to DOC OFM.	OCTOBER 27, 2008
Audit adjusted intra-governmental TDR and Intragovernmental Checklist Part II due to DOC OFM.	OCTOBER 27, 2008
All program offices canvass for all unasserted claims through October 27, 2008.	OCTOBER 28, 2008
Unasserted claims through October 27, 2008 for the Department's materiality threshold due to DOC OFM.	OCTOBER 30, 2008
Consolidated IPA provides OFM with draft summary of material weaknesses, significant deficiencies, and compliance matters.	OCTOBER 31, 2008
Fieldwork ends for audits of stand-alone and consolidated bureaus.	TBD
Month of October closed for transactions in CBS	OCTOBER 31, 2008
All program offices canvass for all unasserted claims through November 5, 2008.	NOVEMBER 6, 2008
DOC Review Checklist Part II signed by NOAA and BIS CFO due to DOC OFM.	NOVEMBER 6, 2008
Unasserted claims through November 5, 2008 for the Department's materiality threshold due to DOC OFM.	NOVEMBER 7, 2008
NOAA Line Offices and select Staff Offices submit to Financial Statements Branch (Germantown Finance Office) reconciliations of all CWIP costs to the CBS CA500D report as of October 31, 2008, including additions and deletions from October 1, 2008, through October 31, 2008. All adjustments and differences must be properly identified and explained in detail.	NOVEMBER 7, 2008
Fieldwork ends at the Department-level.	NOVEMBER 7, 2008
Consolidated IPA issues draft audit report to OIG and OFM.	NOVEMBER 7, 2008
Management representation letter through November 7, 2008 due to DOC DCFO.	NOVEMBER 10, 2008
Consolidated IPA issues final audit report to OIG and OFM.	NOVEMBER 12, 2008

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All bureaus canvass their program offices for all unasserted claims through November 14, 2008.	NOVEMBER 15, 2008
All bureaus submit to OFM unasserted claims through November 14, 2008 for the Department's materiality threshold.	NOVEMBER 17, 2008
Treasury Report on Receivables (TROR) due to Treasury.	NOVEMBER 17, 2008
Department's CFO submits to OMB and Congress Department's final Performance and Accountability Report.	NOVEMBER 17, 2008 By 6:00 pm
OIG provides draft management letter to DOC.	DECEMBER 5, 2008
Post-close trial balance data due to DOC OFM.	DECEMBER 5, 2008
OIG provides final management letter to DOC.	DECEMBER 19, 2008
Draft corrective action plans due to DOC OFM.	45 days after Issuance of Final Audit Report
DOC submits to OIG Department's final corrective action plans.	60 days after Issuance of Final Audit Report

## Glossary of Acronyms

CBS	Commerce Business System
DOC OFM	Department of Commerce, Office of Financial Management
EST	Eastern Standard Time
ETBs	Expanded Trial Balance (Hyperion data load file)
FACTS II	Federal Agencies' Centralized Trial Balance System II
FINANCE	NOAA Finance and Administration (Germantown Finance Office)
OIG	Office of Inspector General (Commerce)
OMB	Office of Management and Budget
PP&E	Property, Plant and Equipment
RSI	Required Supplementary Information
RSSI	Required Supplementary Stewardship Information
TDR	Transaction Detail Report
TSR	Transaction Summary Report